



[4830-01-P]

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9619]

RIN 1545-BD84

Regulations Enabling Elections for Certain Transaction Under Section 336(e); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTIONS: Correction to final regulations.

SUMMARY: This document describes corrections to final regulations [TD 9619] that provide guidance under section 336(e) of the Internal Revenue Code (CODE), which authorizes the issuance of regulations under which an election may be made to treat sale, exchange or distribution of at least 80 percent of the voting power and value of the stock of a corporation (target) as a sale of all its underlying assets. These regulations were published in the **Federal Register** on Wednesday, May 15, 2013.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]**, and is applicable beginning May 15, 2013.

FOR FURTHER INFORMATION CONTACT: Mark J. Weiss, (202) 622-7930 (not a toll-free number).

### SUPPLEMENTARY INFORMATION:

#### Background

The final regulations (TD 9619) that are the subject of this correction are under section 336(e) of the Code.

#### Need for Correction

As published May 15, 2013 [78 FR 28467] TD 9619 contains errors that may

prove to be misleading and is in need of clarification.

#### Correction of Publication

Accordingly, the publication of the final regulations [TD 9619], which were the subject of FR Doc. 2013-11522, is corrected as follows:

1. On page 28467, column 2, in the preamble under the caption “Paperwork Reduction Act”, the fourth line from the top, the language, “in §§1.336-2(h) and 1.336-4(c)(4). This” is corrected to read “in §§1.336-2(h) and 1.336-4(c). This”.

2. On page 28467, column 2, in the preamble under the caption “Background”, second paragraph, fifth line, the language, “947 [73 FR 49965-02]) (the proposed” is corrected to read “947 [73 FR 49965]) (the proposed”.

Martin V. Franks

Chief, Publications and Regulations Branch

Legal Processing Division, Associate Chief Counsel

(Procedure and Administration).

[FR Doc. 2013-20495 Filed 08/27/2013 at 8:45 am; Publication Date: 08/28/2013]